

Final Budget

O BAR B ISD	
Budget Hearing Information	
P.O. BOX 614	Location: Office of Valley West Engineering
JACKSON, WY 83001	Date: 7/14/2021
307-732-7737	Time: 11:00 A.M.
TETON	Budget Prepared by: James Ramage

S-A BUDGET MESSAGE W.S. 16-4-104(d)

The O BAR B Improvement and Service District owns, maintains, and operates a public water system, a sanitary sewer collection system, storm drainage infrastructure, and a public road (Pub Place). Operating expenses are not projected to change much from previous years. However, O Bar B has lost a large user of the sewer system, so revenue from customer charges will be down. The water system upgrades that were planned for FY 2021 were delayed and are hoped to be initiated this fiscal year. Distribution line replacement and well vault upgrades are needed. A loan is being contemplated, which would help spread these capital costs out of over time. If this moves forward an ammendmnt to the budet will be required. The basis for the tax levy will be held at \$30,000 this year to make up for the lost customer revenue, and to cover the ongoing operating costs, along with the possible new debt service. The remainder of the consensus grant money will be used for additional road / drainage improvements if possible.

S-B RESERVE DESCRIPTION

The O Bar B budgets annually to a Reserve / Replacement Fund. \$6250 plus interest is allocated for reserves in this year's budget.

S-C

Names of Board Members	Date of End of Term
Troy Smith	12/31/21
Jim Budge	12/31/21
Ernie Bauer	12/31/21
Randell Mayers	12/31/23
Eric Baker	12/31/23

Does the district have regular office hours exceeding 20 hours per week?	<input checked="" type="checkbox"/> Yes
If Yes, enter	
Address of office:	680 Cache Creek Drive
City, State, Zip:	Jackson, WY 83001
Phone Number:	307-732-7737
Hours Open:	9:00 - 5:00

Where are the minutes of your board meeting available for public review?
 The office of Valley West Enginerring and/or Hess, D'Amours and Kreiger, both in the Town of Jackson, WY

How and where are the notices of meeting posted for the public?
 Jackson Hole News & Guide

Where are the public meetings held?
 The office of Valley West Engineering or Office of Hess, D'Amours & Krieger

FINAL BUDGET SUMMARY

OVERVIEW		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$28,487	\$23,684	\$59,562	\$59,562
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$16	\$18,756	\$6,255	\$6,255
S-4	Total General Fund and Forecasted Revenues Available	\$70,926	\$66,603	\$65,931	\$65,931
S-5	Amount requested from County Commissioners	\$34,653	\$30,000	\$30,000	\$30,000
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-7	Operating Revenues	\$13,262	\$13,000	\$1,000	\$1,000
S-8	Tax levy (From the County Treasurer)	\$34,653	\$30,000	\$30,000	\$30,000
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$0	\$0	\$10,762	\$10,762
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$16	\$608	\$5	\$5
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$47,931	\$43,608	\$41,767	\$41,767

FY 7/1/21-6/30/22 O BAR B ISD

EXPENDITURE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$0	\$27,762	\$27,762
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$10,513	\$11,643	\$12,700	\$12,700
S-18	Operations	\$16,326	\$10,393	\$17,000	\$17,000
S-19	Indirect Costs	\$1,648	\$1,648	\$2,100	\$2,100
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$28,487	\$23,684	\$59,562	\$59,562

DEBT SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$22,995	\$22,995	\$24,164	\$24,164
Summary of Reserve Funds					
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$62,523	\$62,539	\$81,295	\$81,295
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$62,523	\$62,539	\$81,295	\$81,295
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$16	\$18,756	\$6,255	\$6,255
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$16	\$18,756	\$6,255	\$6,255
S-31	Subtotal	\$62,539	\$81,295	\$87,550	\$87,550
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$62,539	\$81,295	\$87,550	\$87,550

End of Summary

Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 7/14/2021

DISTRICT ADDRESS: P.O. BOX 614
JACKSON, WY 83001

PREPARED BY: James Ramage

DISTRICT PHONE: 307-732-7737

Final Budget

O BAR B ISD

FYE 6/30/2022

NAME OF DISTRICT/BOARD _____

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$34,653	\$30,000	\$30,000	\$30,000
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211				
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify) _____	4237				
R-2.5 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$13,262	\$13,000	\$1,000	\$1,000
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$13,262	\$13,000	\$1,000	\$1,000
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201			\$10,762	\$10,762
R-4.3 Grants from State Agencies	4211				
R-4.4 Total Grants		\$0	\$0	\$10,762	\$10,762
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$16	\$6	\$5	\$5
R-5.2 Other: Specify _____	4500				
R-5.3 Other: See Additional _____			\$602		
R-5.4 Total Miscellaneous		\$16	\$608	\$5	\$5
R-5.5 Total Forecasted Revenue		\$13,278	\$13,608	\$11,767	\$11,767
R-6 Other Forecasted Revenue					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify): _____					
R-6.3 _____	4500				
R-6.4 _____	4500				
R-6.5 _____					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Final Budget

O BAR B ISD

FYE 6/30/2022

NAME OF DISTRICT/BOARD _____

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property	6201			
E-1.2	Vehicles	6210			
E-1.3	Office Equipment	6211			
E-1.4	Other (Specify)				
E-1.5	<u>Road / Drainage Improvements</u>	6200		\$10,762	\$10,762
E-1.6	<u>Water System Improvements</u>	6200	\$0	\$17,000	\$17,000
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY		\$0	\$27,762	\$27,762

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator	7002			
E-2.2	Secretary	7003			
E-2.3	Clerical	7004			
E-2.4	Other (Specify)				
E-2.5	_____	7005			
E-2.6	_____	7005			
E-2.7					
E-3	Board Expenses				
E-3.1	Travel	7011			
E-3.2	Mileage	7012			
E-3.3	Other (Specify)				
E-3.4	_____	7013			
E-3.5	_____	7013			
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	7021	\$1,754	\$1,000	\$2,000
E-4.2	Accounting/Auditing	7022			
E-4.3	Other (Specify)				
E-4.4	<u>Administration</u>	7023	\$8,598	\$10,500	\$10,500
E-4.5	_____	7023			
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	7031	\$30	\$50	\$50
E-5.2	Office equipment, rent & repair	7032			
E-5.3	Education	7033			
E-5.4	Registrations	7034			
E-5.5	Other (Specify)				
E-5.6	<u>P.O. Box Rental</u>	7035	\$88	\$98	\$100
E-5.7	<u>Advertising</u>	7035	\$43	\$45	\$50
E-5.8					
E-6	TOTAL ADMINISTRATION		\$10,513	\$11,643	\$12,700

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FYE 6/30/2022

OPERATIONS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-7 Personnel Services					
E-7.1 Wages--Operations	7202				
E-7.2 Service Contracts	7203				
E-7.3 Other (Specify)					
E-7.4 _____	7204				
E-7.5 _____	7204				
E-7.6 _____					
E-8 Travel					
E-8.1 Mileage	7211				
E-8.2 Other (Specify)					
E-8.3 _____	7212				
E-8.4 _____	7212				
E-8.5 _____					
E-9 Operating supplies (List)					
E-9.1 _____	7220				
E-9.2 _____	7220				
E-9.3 _____	7220				
E-9.4 _____	7220				
E-9.5 _____					
E-10 Program Services (List)					
E-10.1 Road Maintenance	7230	\$745	\$748	\$1,000	\$1,000
E-10.2 Water System O&M	7230	\$14,119	\$8,500	\$12,000	\$12,000
E-10.3 Sewer System O&M	7230			\$1,500	\$1,500
E-10.4 Storm Drainage O&M	7230			\$1,000	\$1,000
E-10.5 _____					
E-11 Contractual Arrangements (List)					
E-11.1 _____	7400				
E-11.2 _____	7400				
E-11.3 _____	7400				
E-11.4 _____	7400				
E-11.5 _____					
E-12 Other operations (Specify)					
E-12.1 Water Quality Monitoring	7450	\$951	\$660	\$1,000	\$1,000
E-12.2 Electrical - Well Pump	7450	\$511	\$485	\$500	\$500
E-12.3 _____	7450				
E-12.4 _____	7450				
E-12.5 _____					
E-13 TOTAL OPERATIONS		\$16,326	\$10,393	\$17,000	\$17,000

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FYE 6/30/2022

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502	\$1,548	\$1,548	\$2,000	\$2,000
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 Treasurer Bond	7505	\$100	\$100	\$100	\$100
E-14.6 _____	7505				
E-14.7 _____					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511				
E-15.2 Workers Compensation	7512				
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514				
E-15.5 Health Insurance	7515				
E-15.6 Other (Specify)					
E-15.7 _____	7516				
E-15.8 _____	7516				
E-15.9 _____					
E-17 TOTAL INDIRECT COSTS		\$1,648	\$1,648	\$2,100	\$2,100

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
D-1 Debt Service					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
D-2 TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Final Budget

O BAR B ISD

FYE 6/30/2022

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts				
C-1.1	General Fund Checking	1010	\$22,995	\$22,995	\$24,164	\$24,164
C-1.2	Savings and Investments	1040		\$0		
C-1.3	General Fund CD Balance	1050		\$0		
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$62,539	\$62,539	\$87,550	\$87,550
C-1.6	Total Estimated Cash and Investments on Hand		\$85,534	\$85,534	\$111,714	\$111,714

C-2	General Fund Reductions:	2010				
C-2.1	a. Unpaid bills at FYE					
C-2.2	b. Reserves		\$62,539	\$81,295	\$87,550	\$87,550
C-2.3	Total Deductions (a+b)		\$62,539	\$81,295	\$87,550	\$87,550
C-2.4	Estimated Non-Restricted Funds Available		\$22,995	\$4,239	\$24,164	\$24,164

DOA Chart of Accounts
1070

SINKING & DEBT SERVICE FUNDS

C-3		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.3	Amount to be added to the reserve				
C-3.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-3.6	Identify the amount and project to be spent				
C-3.7	a. _____				
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

RESERVES	1090
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C-4		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$62,523	\$62,539	\$81,295	\$81,295
C-4.2	<i>Date of Reserve Approval in Minutes:</i> 7/11/2019 & 7/15/2020				
C-4.3	Amount to be added to the reserve	\$16	\$18,756	\$6,255	\$6,255
C-4.4	<i>Date of Reserve Approval in Minutes:</i> 7/14/2021				
C-4.5	SUB-TOTAL	\$62,539	\$81,295	\$87,550	\$87,550
C-4.6	Identify the amount and project to be spent				
C-4.7	a. _____				
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$62,539	\$81,295	\$87,550	\$87,550

BOND FUNDS	1060
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C-5		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.3	Amount to be added to the reserve				
C-5.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0